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No. 2

GOVERNMENT OF GOA

Department of Finance
Revenue & Control Division

Notification

38/1/2017-Fin (R&C)(10/2018-Rate)/695

In exercise of the powers conferred by sub-section (1) of section 11 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendment in the Government notification No. 38/1/2017-Fin(R&C)(8/2017-Rate), dated the 30th June, 2017, published in the Official Gazette, Series I No. 13, Extraordinary No. 3, dated the 30th June, 2017, and amended vide notification No. 38/1/2017-Fin(R&C)(38/2017-Rate)/3589, dated the 24th October, 2017, published in the Official Gazette, Series I No. 30, Extraordinary, dated the 26th October, 2017, namely:—

In the said notification, for the figures, letters and words “31st day of March, 2018”, the figures, letters and words “30th day of June, 2018” shall be substituted.

By order and in the name of the
Governor of Goa.

Michael M. D'Souza, Additional Secretary,
Finance.

Porvorim, 28th March, 2018.

Notification

38/1/2017-Fin (R&C)(54)

In exercise of the powers conferred by section 164 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa hereby makes the following rules further to amend the Goa Goods and Services Tax Rules, 2017, namely:—

1. (1) These rules may be called the Goa Goods and Services Tax (Third Amendment) Rules, 2018.

(2) Save as otherwise provided in these rules, they shall be deemed to have come into force from the 23rd day of March, 2018.

2. In the Goa Goods and Services Tax Rules, 2017,—

(i) in rule 45, in sub-rule (1), after the words, “where such goods are sent directly to a job worker”, occurring at the end, the following shall be inserted, namely:—

“, and where the goods are sent from one job worker to another job worker, the challan may be issued either by the principal or the job worker sending the goods to another job worker:

Provided that the challan issued by the principal may be endorsed by the job worker, indicating therein the quantity and description of goods where the goods are sent by one job worker to another or are returned to the principal:

Provided further that the challan endorsed by the job worker may be further endorsed by another job worker, indicating therein the quantity and description of goods where the goods are sent by one job worker to another or are returned to the principal.”;

(ii) in rule 127, in clause (iv), after the words “to furnish a performance report to the Council by the tenth”, the word “day” shall be inserted;

(iii) in rule 129, in sub-rule (6), for the words “as allowed by the Standing Committee”, the words “as may be allowed by the Authority” shall be substituted;

(iv) in rule 133, after sub-rule (3), the following sub-rule shall be inserted, namely:—

“(4) If the report of the Director General of Safeguards referred to in sub-rule (6) of rule 129 recommends that there is contravention or even non-contravention of the provisions of section 171 or these rules, but the Authority is of the opinion that further investigation or inquiry is called for in the matter, it may, for reasons to be recorded in writing, refer the matter to the Director General of Safeguards to cause further investigation or inquiry in accordance with the provisions of the Act and these rules.”;

(v) for rule 134, the following rule shall be substituted, namely:—

“134. *Decision to be taken by the majority.*— (1) A minimum of three members of the Authority shall constitute quorum at its meetings.

(2) If the Members of the Authority differ in their opinion on any point, the point shall be decided according to the opinion of the majority of the members present and voting, and in the event of equality of votes, the Chairman shall have the second or casting vote.”;

(vi) after rule 137, in the *Explanation*, in clause (c), after sub-clause (b), the following sub-clause shall be inserted, namely:—

“c. any other person alleging, under sub-rule (1) of rule 128, that a registered person has not passed on the benefit of reduction in the rate of tax on any supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in price.”;

(vii), after rule 138D, the following *Explanation* shall be inserted, with effect from the 1st of April, 2018, namely:—

“*Explanation.*— For the purposes of this Chapter, the expressions ‘transported by railways’, ‘transportation of goods by railways’, ‘transport of goods by rail’ and ‘movement of goods by rail’ does not include cases where leasing of parcel space by Railways takes place.”.

By order and in the name of the Governor of Goa.

Michael M. D’Souza, Additional Secretary,
Finance.

Porvorim, 28th March, 2018.

Notification

38/1/2017-Fin (R&C)(55)

In exercise of the powers conferred by section 164 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa hereby appoints the 1st day of April, 2018, as the date from which the provisions of sub-rules (ii) [other than clause (7)], (iii), (iv), (v), (vi) and (vii) of rule 2 of notification No. 38/1/2017-Fin(R&C)(50), dated the 21st March, 2018, published in the Official Gazette, Series I No. 51, Extraordinary dated the 22nd March, 2018, shall come into force.

By order and in the name of the Governor of Goa.

Michael M. D’Souza, Additional Secretary,
Finance.

Porvorim, 28th March, 2018.

Department of Home

Home—General Division

Notification

21/5/2018-HD(G)/953

In exercise of the powers conferred by section 13A of the Goa, Daman and Diu Public Gambling Act, 1976 (Act 14 of 1976), read with section 21 of the General Clauses Act, 1897 (Central Act 10 of 1897), the Government of Goa hereby further amends the Government Notification No. 2-20-92-HD(G) dated 09-11-1995 published in the Official Gazette, Series I No. 34, dated 23-11-1995 (hereinafter called the “principal Notification”), as follows, namely:—

In the principal Notification, in condition 5,

(a) in clause (i), for the expressions “rupees twenty lakhs” and “rupees thirty lakhs”, the expressions “rupees fifty lakhs” and “rupees one crore” shall be respectively substituted;

(b) for clause (vii), the following clause shall be substituted, namely:—

“(vii) The licensee shall be liable to pay the following annual recurring fees,—

(A) for casino license of land based casino in a Five Star Hotel,—

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| (a) In case of a land based casino with an area upto 100 square metres. | Rs. 10 crores. |
| (b) In case of a land based casino with an area above 100 square metres but upto 300 square metres. | Rs. 20 crores. |
| (c) In case of a land based casino with an area above 300 square metres but upto 500 square metres. | Rs. 25 crores. |
| (d) In case of a land based casino with an area above 500 square metres but upto 750 square metres. | Rs. 32 crores. |
| (e) In case of a land based casino with an area above 750 square metres but upto 1000 square metres. | Rs. 36 crores. |
| (f) In case of a land based casino with an area above 1000 square metres | Rs. 40 crores. |

(B) for a casino license of off-shore casino on board the vessel,—

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|---|----------------|
| (a) In case of a vessel having total passenger capacity upto 200 passengers. | Rs. 25 crores. |
| (b) In case of a vessel having total passenger capacity above 200 but upto 400 passengers | Rs. 30 crores. |
| (c) In case of a vessel having total passenger capacity above 400 passengers. | Rs. 40 crores. |

Notes:

(1) For the purpose of determination of annual recurring fees, the total passenger capacity of the vessel as certified by the Captain of Ports or Director General Shipping, as the case may be, inclusive of crew members, shall be taken into consideration.

(2) An uniform period beginning from 1st of April and ending on 31st of March shall be maintained for the purposes of the annual recurring fees.

(3) All licensees shall pay the annual recurring fees as specified above for the financial year ending 31st March, 2019, within thirty days from the date of commencement of this Notification.

(4) Notwithstanding the payment of annual recurring fees in terms of Notifications hitherto in force for a period beyond 31st March, 2018, the licensee shall pay annual recurring fees as specified above after adjusting the proportionate amount paid as annual recurring fees and amount payable towards annual recurring fees for financial year ending 31st March, 2019. For this purpose, the proportionate amount shall be calculated on the basis of number of days for which the license is valid.”;

(c) for clause (ix), the following clause shall be substituted, namely:—

“(ix) The licensee shall, at the time of grant of new license, deposit Rs. 50 lakhs and at the time of renewal thereof deposit Rs. 25 lakhs, in the Government treasury, in all cases, as security deposit, for due compliance of the terms and conditions of the license.”;

(d) in clause (xii), in item (f), for the expressions “Rs. 10 crores” and “Rs. 20 crores”, the expressions “Rs. 30 crores” and “Rs. 50 crores” shall be respectively substituted.

This Notification shall come into force with effect from 1st April, 2018.

By order and in the name of the Governor of Goa.

Neetal P. Amonkar, Under Secretary (Home).

Porvorim, 27th March, 2018.

Note: The principal Notification was published in the Official Gazette, Series I No. 34, dated 23-11-1995 and subsequently amended vide the following notifications, namely:—

Read: (1) Notification No. 2/20/92-HD(G) dated 16-10-1996, published in the Official Gazette, Series I No. 33 dated 14-11-1996.

(2) Notification No. 2/20/92-HD(G) dated 29-4-1997, published in the Official Gazette, Series I No. 14 dated 3-7-1997.

(3) Notification No. 2/20/92-HD(G) dated 27-8-1997, published in the Official Gazette, Series I No. 25 dated 18-9-1997.

(4) Notification No. 2/20/92-HD(G) dated 30-11-1999, published in the Official Gazette, Series I No. 37 dated 9-12-1999.

(5) Notification No. 2/20/92-HD(G) dated 20-12-1999, published in the Official Gazette, Series I No. 42 dated 13-1-2000.

(6) Notification No. 2/20/92-HD(G) dated 2-5-2000, published in the Official Gazette, Extraordinary No. 3, Series I No. 4 dated 2-5-2000.

(7) Notification No. 2/1/2001-HD(G) dated 26-7-2001, published in the Official Gazette, Series I No. 20 dated 16-8-2001.

(8) Notification No. 2/1/2001-HD(G) dated 29-11-2002, published in the Official Gazette, Series I No. 39 dated 26-12-2002.

(9) Notification No. 2/1/2001-HD(G) dated 24-7-2003, published in the Official Gazette, Extraordinary, Series I No. 17 dated 24-7-2003.

(10) Notification No. 2/1/2001-HD(G) dated 5-1-2004, published in the Official Gazette, Extraordinary, Series I No. 40 dated 5-1-2004.

(11) Notification No. 2/1/2001-HD(G) dated 12-2-2004, published in the Official Gazette, Extraordinary, Series I No. 46 dated 16-2-2004.

(12) Notification No. 2/1/2001-HD(G) dated 30-3-2004, published in the Official Gazette, Extraordinary, No. 4, Series I No. 52 dated 31-3-2004.

(13) Notification No. 2/1/2001-HD(G) dated 8-1-2007, published in the Official Gazette, Extraordinary, No. 2, Series I No. 41 dated 15-1-2007.

- (14) Notification No. 2/1/2001-HD(G) dated 22-7-2009, published in the Official Gazette, Extraordinary, Series I No. 17 dated 23-7-2009.
- (15) Notification No. 2/1/2001-HD(G) dated 31-3-2011, published in the Official Gazette, Extraordinary, Series I No. 1 dated 7-4-2011.
- (16) Notification No. 2/1/2001-HD(G) dated 4-11-2011, published in the Official Gazette, Series I No. 32 dated 10-11-2011.
- (17) Notification No. 2/1/2001-HD(G) dated 25-5-2012, published in the Official Gazette, Series I No. 9 dated 31-5-2012.
- (18) Notification No. 21/9/2012-HD(G) dated 11-9-2012, published in the Official Gazette, Extraordinary No. 2 Series I No. 23 dated 12-9-2012.
- (19) Notification No. 21/12/2011-HD(G) dated 21-11-2012, published in Official Gazette, Extraordinary No. 4, Series I No. 33 dated 21-11-2012.
- (20) Notification No. 21/2/2013-HD(G)/3466 dated 17-10-2013, published in Official Gazette, Extraordinary No. 2, Series I No. 29 dated 22-10-2013.
- (21) Notification No. 21/1/2014-HD(G)/1324 dated 28-03-2014, published in Official Gazette, Series I No. 1 dated 03-04-2014.
- (22) Notification No. 21/1/2014-HD(G)/1326 dated 28-03-2014, published in Official Gazette, Series I No. 1 dated 03-04-2014.
- (23) Notification No. 21/3/2015-HD(G)/992 dated 31-03-2015, published in Official Gazette, Extraordinary, Series I No. 1, dated 02-04-2015.
- (24) Notification No. 21/2/2013-HD(G)/105 dated 08-01-2016, published in Official Gazette, Extraordinary, Series I No. 41, dated 12-01-2016.
- (25) Notification No. 21/1/2016-HD(G)/1124 dated 31-03-2016, published in Official Gazette, Extraordinary No. 3, Series I No. 53 dated 01-04-2016.
- (26) Notification No. 21/2/2013-HD(G)/1928 dated 06-06-2016, published in Official Gazette, Series I No. 10 dated 9-6-2016.
- (27) Notification No. 21/1/2016-HD(G)/2604 dated 04-08-2016, published in Official Gazette, Extraordinary No. 2, Series I No. 18 dated 10-08-2016.
- (28) Notification No. 21/1/2016-HD(G)/2604 dated 19-08-2016, published in Official Gazette, Extraordinary No. 2, Series I No. 20 dated 22-08-2016.
- (29) Notification No. 21/2/2013-HD(G)/908 dated 30-3-2017, published in Official Gazette, Extraordinary No. 2, Series I No. 52 dated 31-3-2017.
- (30) Notification No. 21/4/2017-HD(G)/1195 dated 24-04-2017, published in Official Gazette, Extraordinary No. 2, Series I No. 3 dated 25-04-2017.
- (31) Notification No. 21/2/2013-HD(G)/1853 dated 29-06-2017, published in Official Gazette, Extraordinary No. 4, Series I No. 13 dated 30-06-2017.
- (32) Notification No. 21/2/2013-HD(G)/2897 dated 03-10-2017, published in Official Gazette, Series I No. 27 dated 05-10-2017.

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